

(2) ANY PERSON DISSATISFIED WITH THE FINAL DECISION OF THE DEPARTMENT UPON APPLICATION FOR REVISION OF ANY ASSESSMENT MAY OBTAIN IMMEDIATE JUDICIAL REVIEW OF SUCH DECISION UNDER THE PROVISIONS OF THE ADMINISTRATIVE PROCEDURE ACT AND THE MARYLAND RULES OF PROCEDURE.

8-718.

(A) IN THIS SUBTITLE, "CERTIFICATE OR ORIGIN" MEANS A CERTIFICATION BY THE MANUFACTURER, ON A FORM THE DEPARTMENT APPROVES, THAT:

(1) CERTIFIES THAT THE VESSEL DESCRIBED IN IT HAS BEEN TRANSFERRED TO THE DEALER OR OTHER PERSON NAMED AND THAT THE TRANSFER OF THE VESSEL IS IN ORDINARY TRADE AND COMMERCE; AND

(2) DESCRIBES THE VESSEL BY INCLUDING:

(I) ITS MAKE, MODEL, LENGTH, YEAR, HULL IDENTIFICATION NUMBER, TYPE OF VESSEL, HORSEPOWER RATING OF ENGINE, IF ANY, AND THE ENGINE NUMBER; AND

(II) ANY OTHER INFORMATION THAT THE DEPARTMENT REQUIRES.

(B) A manufacturer or dealer may not transfer ownership of a new vessel without supplying the transferee with the manufacturer's or importer's certificate of origin signed by the manufacturer's or importer's authorized agent. The certificate shall contain information the Department requires.

8-739.

Any person who violates any provision of § 8-712, § 8-712.1, [or] § 8-713, § 8-716.1, OR § 8-718 of this subtitle is guilty of a misdemeanor and on conviction is subject to:

(1) For a first offense, a fine not exceeding \$500; and

(2) For any subsequent offense that occurs within 2 years of a prior violation, a fine not exceeding \$1,000 or imprisonment not exceeding 1 year or both.

SECTION 2. AND BE IT FURTHER ENACTED, That all the rights and powers of the Comptroller of the Treasury to collect and enforce the retail sales and use taxes as they apply to the purchase or use of vessels by individuals against whom no claim has been filed by the Comptroller as of July 1, 1986 shall be transferred to the Department of Natural Resources. The Comptroller may supply to the Department of Natural Resources information in aid of verification of the liability for the tax on the above-described vessels. Any revenue collected by the Department of Natural Resources as a result of this authorization